Fed. 557, 559. Nevertheless the result in the principal case seems correct, for it appears that the constitutional provision in question was not intended to limit the treaty-making power, but to mark the division between federal and state jurisdiction. See *The Koenigin Luise*, *supra*. Again, similar treaties were concluded in 1787 and in 1788 and were understood by the framers of the Constitution as compatible therewith. See 2 MOORE, DIGEST OF INTERNATIONAL LAW, 300.

CONSTITUTIONAL LAW — REVENUE BILLS — PROHIBITING TAX ATTACHED BY HOUSE TO SENATE BILL. — A federal statute known as the "Cotton Futures Act" imposed a practically prohibitory tax on contracts for the sale of cotton for future delivery not in certain prescribed statutory forms. 38 U. S. STAT. AT L. 693. The bill originated in the Senate in the form of an exclusion of such transactions from the mails, but the House, retaining only the enacting clause, substituted the bill in its present form. The plaintiff sues to recover the tax paid under this statute. *Held*, that the statute is unconstitutional, being a revenue bill originating in the Senate. *Hubbard* v. *Lowe*, 54 N. Y. L. J. 193 (Dist. Ct., N. Y.).

The Constitution requires that all revenue bills originate in the House. U. S. CONST., Art. 1, sec. 7, cl. 1. The courts have tended to construe as revenue bills under this clause only bills primarily for raising revenue and not such bills as might raise revenue incidentally. *Millard* v. *Roberts*, 202 U. S. 429; *cf. United States* v. *Hill*, 123 U. S. 681; *United States* v. *Norton*, 91 U. S. 566. But nevertheless a bill intended as a prohibitory tax, because in form a bill for revenue is considered an exercise of the taxing power. *McCray* v. *United States*, 195 U. S. 27, 59. The decision that the statute in the present case is one for revenue seems to follow necessarily from this. The wide scope of amendment allowed the Senate on revenue bills illustrates further the formality with which the Constitution is construed in this regard. *Flint* v. *Stone Tracy Co.*, 220 U. S. 107, 143. The same spirit of rather formal construction supports the finding that this bill originated in the Senate as certified, although its taxation features originated in the House. Although not expressly based on it, this decision is really compelled by the well-settled rule of the federal courts that the records deposited with the Secretary of State may not be controverted by the Journals of Congress. *Field* v. *Clark*, 143 U. S. 649, 671; *Harwood* v. *Wentworth*, 162 U. S. 547, 562. The court does not discuss the constitutionality of this statute as an exercise of the taxing power. But see *McCray* v. *United States*, *supra*; U. S. DEPT. OF AGRICULTURE, OFFICE OF MARKETS AND RURAL ORGANIZATION, 1915 SERVICE AND REGULATORY ANNOUNCEMENTS NO. 5, 51.

CONTRACTS — REWARDS — PERFORMANCE WITHOUT KNOWLEDGE OF THE OFFER — MEANING OF "ARREST AND CONVICTION." — The legislature of a state passed a statute providing "that the Governor is hereby authorized to offer a reward for the arrest and conviction of the persons guilty of the murder of X." A reward was offered in pursuance of the statute. A posse, without knowledge of the offer, killed the Indians guilty of the crime. *Held*, that the members of the posse are entitled to the reward. *Smith* v. *State*, 151 Pac. 512 (Nev.).

An offer of a reward is an offer to a unilateral contract, and can be accepted only by performing the act designated. *Biggers* v. *Owen*, 79 Ga. 658. Since every contract, unilateral as well as bilateral, requires mutual assent, the act must be performed with an accepting mind, in order to claim the reward. The first requisite of this accepting mind is knowledge of the offer. *Howland* v. *Lounds*, 51 N. Y. 604; *Williams* v. *West Chicago R. Co.*, 191 Ill. 610, 61 N. E. 456. *Contra*, *Dawkins* v. *Sappington*, 26 Ind. 199; *Auditor* v. *Ballard*, 9 Bush